IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

MONDAY, THE 18TH DECEMBER 2006 / 27TH AGRAHAYANA 1928

OP.No. 11947 of 2003(V)

PETITIONER:

M/S. BISMILLARY WATERS,
CHELAMBARA, REPRESENTED BY ITS
PARTNER SAINUL ABID.

BY ADV. SRI.P.K.IBRAHIM
SMT.K.A.ANGEL TREENA

RESPONDENTS:

THE GENERAL MANAGER,
DISTRICT INDUSTRIES CENTRE,
MALAPPURAM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 18/12/2006, ALONG WITH OP. NO.4538/2003 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.20497/2003 IN OP. NO.11947/2003

DISMISSED

18.12.2006 **SD/- KURIAN JOSEPH, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE ORDER NO.S1/306/97/D.DIS DT.1.8.97 ISSUED BY THE RESPONDENT.

EXT.P2:- COPY OF THE ORDER NO.S1/1105697 DT.30.11.98 ISSUED BY THE RESPONDENT.

EXT.P3:- COPY OF THE ORDER NO.S.5466/02 DT.19.2.03 ISSUED BY THE RESPONDENT.

/TRUE COPY/

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KURIAN JOSEPH, J.

O.P.Nos.4538 & 11947 of 2003

Dated 18th December, 2006.

J U D G M E N T

The issue raised in these writ petitions is whether mineral water processing units are entitled to sales tax exemption. In **Geekay Hygenics Pvt.Ltd. v. State of Kerala** (2006(4) KLT 458), a Division Bench of this Court held that exemption granted to water processing units cannot be cancelled retrospectively. I quash the impugned orders. It is made clear that in case there is any factual dispute, any further action in the matter shall be taken only with notice and opportunity for hearing to the petitioner.

The writ petitions are disposed of as above.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J

O.P.No.11947 of 2003 (V)

J U D G M E N T

Dated 18th December, 2006.